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TO : Commissioner for Patents
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FROM : Oleg F. Kaplun, Esq. of Fay Kaplun & Marcin, LLP
DATE : April 19, 2007
SUBJECT : U.S. Patent Appln. Serial No. 10/588,173
for *Torque Meter*
Our Ref.: 40163/00101

NUMBER OF PAGES INCLUDING COVER : 8

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Please see attached.

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Attorney Docket No. 40163/00101 (NSCF-005US)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s) : Takamura et al.
Serial No. : 10/588,173
Filing Date : August 2, 2006
For : Torque Meter
Group Art Unit: : To be assigned
Examiner : To be assigned

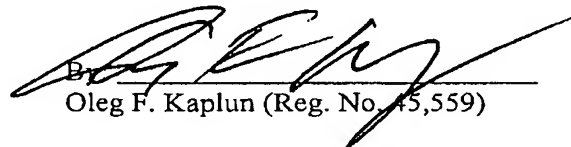
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By: Oleg F. Kaplun (Reg. No. 45,559)	Date: April 19, 2007

TRANSMITTAL

Transmitted herewith please find an executed Declaration and an executed Power of Attorney for filing in the above-identified application. No fees are believed to be required, However, the Commissioner is hereby authorized to charge the **Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492** for any additional required fees. A copy of this paper is enclosed for this purpose.

Respectfully submitted,


By: _____
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